

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.1000 Monitoring
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

SUBPART J: MONITORING AND SUSPENSION

Section 105.1000 Monitoring

- a) The Department will monitor advertising and other practices of electronic filers. If the situation warrants, the Department will issue a warning letter describing specific corrective action for deviations from advertising standards, as described in Subpart I of this Part, or other practices. If the deviation is not corrected, a letter of suspension will be issued. In extreme cases, a filer can be suspended immediately from the program without a warning letter. The suspension will remain in effect until the Department determines that the deviations have been corrected.
- b) The Department will monitor the timely receipt, completeness and legibility of Forms IL-8453 requested and received. If requested forms are not received or if the forms received are consistently late, incomplete or inaccurate, the electronic filer will receive a warning from the Department or, in extreme cases, a letter of suspension from the program.
- c) The Department will monitor the quality of filers' transmissions and returns throughout the filing season. If the quality is unacceptable, the electronic filer will be contacted and may receive a warning from the Department or, in extreme cases, a letter of suspension from the program.
- d) The Department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)